

TORRES DECLARATION

EXHIBIT 10

Thu, Aug 16, 2007 8:09 PM

Subject: Betta Brand

From: Wednesday, November 22, 2006 9:56 AM

From: William Wong <wwong@goddess-hk.com>

Reply-To: "William Wong" <wwong@goddess-hk.com>

To: IRENE-LUISA TORRES <milagros_imports@verizon.net>

Cc: Lynn Wong <Lynn.Wong@goddess-hk.com>, Rainy Chan <Rainy.Chan@goddess-hk.com>

Dear Irene,

I am very sorry to let you know that Kim and I are selling the Betta brand (in the USA) to another company. And it will come to effect sometime in fall/winter 2007. Whatever we have already shipped for you will not be affected, but we have to use a different brand for you in the future.

Please kindly note and confirm by return. Thanks.

Best Regards,
William